

BIENNIAL BUDGET CALENDAR
Fiscal Year's 2009 & 2010

Budget Process Flow Chart – July 1, 2008 to June 30, 2010

December 2007	<p>BIENNIAL BUDGET CYCLE BEGINS BUDGET OFFICE</p> <ul style="list-style-type: none">• Prepare budget request forms, instructions and guidelines• Compare total actual revenues and expenditures from previous fiscal year to establish total expenditure and revenue forecast for current fiscal year
January 2008	<p>DEPARTMENTS Budget request forms and instructions distributed to departments. Instructions include the following:</p> <ul style="list-style-type: none">• Steps in developing budget requests, goals, objectives, and workload indicators• Employee listings for department review• Budget calendar
February 2008	<p>BUDGET OFFICE</p> <ul style="list-style-type: none">• Departments submit completed budget requests and supporting schedules to the Budget Office• Management review of revenue projections• Initial management review of budget requests begin• Department budget hearings• Review departmental requests and update revenue estimates and proposed adjustments• Budget staff develops narratives
March 2008	<p>COUNTY MANAGER/COMMISSION</p> <ul style="list-style-type: none">• Manager's proposed biennial budget finalized• Manager transmits proposed budget to County Commission• Commission briefings
May 2008	<p>COUNTY COMMISSION</p> <ul style="list-style-type: none">• County Commission public hearings• County Commission considers amendments to proposed biennial budget• County Commission review and approval of proposed biennial budget
June 1, 2008	<p>BUDGET OFFICE</p> <ul style="list-style-type: none">• Biennial budget is submitted to DFA/LGD (Department of Finance & Administration/Local Government Division) for review and approval
July 1, 2008	<p>Budget approval granted by DFA/LGD (Department of Finance & Administration/Local Government Division)</p>
July 2008	<p>Hold County Commission final biennial budget hearings and submit final adjustments to DFA</p>

Biennial Budget Calendar – Fiscal Years 2009 & 2010

September 1, 2008	DFA certification of Bernalillo County final budget for first fiscal year of biennium <ul style="list-style-type: none">• DFA certification of tax rate• Approval of budget adjustments/carryovers• Biennial Budget Book submitted to GFOA and DFA
January 2009	DEPARTMENTS/BUDGET OFFICE 2 nd Quarter of Fiscal Year Budget Hearings are conducted
February 2009	COUNTY MANAGER Review 2 nd Quarter Budget Results with Deputy County Managers
May 2009	COUNTY COMMISSION/COUNTY MANAGER <ul style="list-style-type: none">• County Commission/County Manager considers mid-cycle adjustments to 2nd Fiscal Year of biennial budget
June 1, 2008	BUDGET OFFICE Final midcycle adjustments to 2 nd Fiscal Year of biennial budget is submitted to DFA/LGD (Department of Finance & Administration/Local Government Division) for review and approval
July 1, 2009	Budget approval granted by DFA/LGD(Department of Finance & Administration/Local Government Division)
July 2009	Hold County Commission final biennial budget hearings and submit final adjustments to DFA
September 1, 2009	DFA certification of Bernalillo County final budget for second fiscal year of biennium <ul style="list-style-type: none">• DFA certification of tax rate• Approval of Budget Carryovers/Adjustments
December 2009	BIENNIAL BUDGET CYCLE FOR NEXT BIENNIAL BUDGET CYCLE BEGINS
January 2010	DEPARTMENTS/BUDGET OFFICE 2 nd Quarter of Fiscal Year Budget Hearings are conducted
February 2010	COUNTY MANAGER Review 2 nd Quarter Budget Results with Deputy County Managers